

Message Text

LIMITED OFFICIAL USE

PAGE 01 LAGOS 03227 181424Z

51

ACTION AF-18

INFO OCT-01 ISO-00 L-03 FBO-01 TRSE-00 ST-01 CPR-02 A-01

ABF-01 RSC-01 DRC-01 /030 W
----- 107082

P 181109Z APR 74

FM AMEMBASSY LAGOS

TO SECSTATE WASHDC PRIORITY 3593

LIMITED OFFICIAL USE LAGOS 3227

E.O. 11652: N/A

TAGS: AFSP PFOR GREG NI

SUBJECT: REAL ESTATE TAX - NIGERIAN GOVERNMENT-OWNED PROPERTY,
WASHINGTON, D.C.

1. EMBASSY WAS INFORMALLY ADVISED BY MEA THAT THEIR GOVERNMENT-OWNED PROPERTY AT 1601 JONQUIL STREET, WASHINGTON, D.C. HAS BEEN SUBJECTED TO REAL ESTATE TAX. THIS PROPERTY OCCUPIED BY NIGERIAN EMBASSY MINISTER-COUNSELOR. THE JUSTIFICATION FOR THE LEVY GIVEN TO NIGERIAN EMBASSY, WASHINGTON, D.C. QUOTED U.S. PUBLIC LAW NO 846, 77TH CONGRESS.
2. DIRECT TAX ON SENDING STATE PROPERTY HELD FOR THE PURPOSE OF THE DIPLOMATIC MISSION WOULD APPEAR A CONTRADICTION TO ARTICLE 34 OF THE VIENNA CONVENTION ON DIPLOMATIC RELATIONS, 1961, AND CONTRARY TO PROVISIONS OF 2 FAM 270.
3. MEA INFORMALLY PROPOSED RECIPROCITY DIRECT REAL ESTATE TAX TO SIXTEEN U.S. GOVERNMENT-OWNED PROPERTIES IN NIGERIA, WHICH COULD INCLUDE INDUSTRY REAL ESTATE TAX ON WACASC PROPERTIES.
4. URGENTLY REQUEST CLARIFICATION ABOVE AND FORWARD COPY OF PUBLIC LAW 846, 77TH CONGRESS.
REINHARDT

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TAX LAW, DIPLOMATIC PRIVILEGES, REAL PROPERTY TAXES
Control Number: n/a
Copy: SINGLE
Draft Date: 18 APR 1974
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Authority: golinofr
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 28 MAY 2004
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
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Previous Handling Restrictions: n/a
Reference: n/a
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Review Authority: golinofr
Review Comment: n/a
Review Content Flags:
Review Date: 20 MAR 2002
Review Event:
Review Exemptions: n/a
Review History: RELEASED <20 MAR 2002 by collinp0>; APPROVED <07 MAY 2002 by golinofr>
Review Markings:

Declassified/Released
US Department of State
EO Systematic Review
30 JUN 2005

Review Media Identifier:
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Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
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To: STATE
Type: TE
Markings: Declassified/Released US Department of State EO Systematic Review 30 JUN 2005